

# SCHEDULE 42 • Additional Revenue Fund Information

## ADDITIONAL INFORMATION CONTAINED IN SCHEDULE 40

This section analyses information contained in Schedule 40, Revenue Fund Expenditures. The schedule isolates amounts which are included in a column total or row total.

### TOTAL OF COLUMN 1 AND 14 INCLUDES:

In Schedule 40, column 1 is entitled, Salaries, wages and employee benefits. Please identify the following amounts contained in the total on line 9910:

#### **Line 5010                    Salaries and wages**

Enter the amount spent on salaries and wages included in total salaries, wages and employee benefits in SLC 40 9910 01.

#### **Line 5020                    Employee benefits**

Enter the total cost of employee benefits included in total salaries, wages and employee benefits in SLC 40 9910 01.

#### **Line 5030                    Unfunded liabilities pertaining to post-employee benefits**

Enter the total reported in SLC 409910 14.

#### **Line 5099                    Subtotal**

The subtotal is equal to the sum of lines 5010 to 5030.

### TOTAL OF COLUMN 3 INCLUDES:

#### **Line 5110                    Amounts for tax write-offs reported in SLC 40 0250 03**

Enter increases to allowances for tax write-offs and tax write-offs reported in Schedule 40 which were not reported in Schedule 72.

### TOTAL OF COLUMN 4 INCLUDES:

#### **Line 5210                    Municipal Property Assessment Corporation (MPAC)**

In Schedule 40, column 4 is entitled, Contracted services.

Enter the amount for assessment services provided by the Municipal Property Assessment Corporation which is included in the total for contracted services in SLC 40 0250 04.

**TOTAL OF COLUMNS 2 AND 8 INCLUDES:**

**Line 5410                    Payments to Ontario in respect of Downtown Revitalization Program loans**

Add interest charges on long term debt for the Downtown Revitalization Program included in SLC 40 9910 02 and principal repayments included in SLC 40 9910 08. Enter the sum of line 5410.

Do not include amounts related to the Mainstreet Revitalization Program or the Commercial Area Improvement Program.

**Line 5420                    Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)**

If your municipality changed to the accrual basis of accounting for interest on long term debt in this reporting year, report the amount of accrued interest included in total interest charges in SLC 40 9910 02.

**Line 5430                    REMOVED in FIR2003**

Interest portion of transit debt charges (included on line 0630).

**TOTAL OF COLUMN 5 INCLUDES:**

**Line 5610                    Short term interest costs**

In Schedule 40, column 5 is entitled, Rents and financial expenses.

Report short term interest costs reflected in the total of the column for rents and financial expenses in SLC 40 9910 05.

**TOTAL OF COLUMN 6 INCLUDES:**

In Schedule 40, column 6 is entitled, External transfers.

Please identify amounts for the programs listed below which are included in the total for external transfers in SLC 40 9910 06.

**Line 5810                    Grants to charitable and non-profit organizations**

**Line 5820                    Grants to universities and colleges**

**Line 5830                    REMOVED in FIR2003**

GT transit, Province took back responsibility effective January 1, 2002.

## Contributions to UNCONSOLIDATED joint local boards

It is expected that most local boards will be fully or proportionally consolidated. However, the following lines are provided to identify external transfers to local boards which are not consolidated by your municipality.

If an unconsolidated local board does not fit one of the categories provided, please specify the name of the board on line 5897. Line 5898 is also available.

<b>Line 5840</b>	<b>Health unit</b>
<b>Line 5850</b>	<b>District Social Services Administration Board (DSSAB)</b>
<b>Line 5860</b>	<b>Consolidated Municipal Service Manager (CMSM)</b>
<b>Line 5870</b>	<b>Homes for the Aged</b>
<b>Line 5880</b>	<b>Recreation boards</b>
<b>Line 5890</b>	<b>Fire area boards</b>
<b>Line 5897</b>	<b>Other</b>
<b>Line 5898</b>	<b>Other</b>
<b>Line 5910</b>	<b>Payments pertaining to the equalization of General Assistance in the GTA</b>

This line is completed only by municipalities in the Greater Toronto Area which make equalization payments for general assistance.

Enter the amount included in total external transfers in SLC 40 9910 06 which represents equalization payments for general assistance.

### **Line 5920            Payments pertaining to the equalization of social housing in the GTA**

Enter the amount included in total external transfers in SLC 40 9910 06 which represents an equalization payment for social housing.

### **TOTAL OF COLUMN 11 INCLUDES:**

### **Line 6010            Payments for long term commitments and liabilities financed from revenue fund and approved by the Ontario Municipal Board or Council (Exclude debt charges reported in columns 2 and 8)**

In Schedule 40, column 11 is entitled, Total expenditures, and is the sum of all object categories.

Identify payments for approved long term commitments and liabilities which are financed from the revenue fund and approved by the Ontario Municipal Board (OMB) or Council and are included in SLC 40 9910 11.

This amount is to exclude interest payments included in the column total in SLC 40 9910 02 and principal repayments in the column total in SLC 40 9910 08.

As an example, a long term agreement to pay grants to institutions would be reported on this line. Note that some payments to institutions may also be reported on line 5810 (Grants to charitable and non-profit organizations) of this schedule or on line 5820 (Grants to universities and colleges).

The costs associated with operating contracts such as garbage disposal, snow removal, office cleaning, etc., should be reported in Schedule 40 as contracted services and do not require disclosure here as these costs are not capitalized by the Ontario Municipal Board.

## **LINES 6010 to 6699**

The following lines ask for further detail on the subfunctions for transit, sanitary sewer system, storm sewer system and waterworks system to assist with the Municipal Performance Measurement Program.

### **LINE 0610 OF COLUMN 11 INCLUDES:**

#### **Line 6105            Storm water**

SLC 40 0610 11 refers to total revenue fund expenditures for roadways.

Examine total expenditures for roadways in SLC 40 0610 11 and identify the amount that pertains to storm water. Enter the amount on line 6105.

### **LINE 0630 OF COLUMN 11 INCLUDES:**

#### **Line 6110            Conventional transit services**

SLC 40 0630 11 refers to total revenue fund expenditures for transit.

Examine total expenditures for transit contained in SLC 40 0630 11 and identify the amount that pertains to conventional transit services. Enter the amount on line 6110.

Conventional transit is defined as all regular public transport services, as opposed to specialized transit services for persons with disabilities who are unable to access regular public transport services. Conventional transit does not include GT transit.

Conventional transit includes the following expenditures, net of rebates or recoveries:

- Administration and general
- Advertising and promotion
- Offices and departments (general manager's office, finance, human resources, marketing, planning, etc.)
- Liability expenses (other than fleet insurance premiums)
- Office supplies
- Telephone
- Charters - local
- Contracted services to school boards
- Fuel for vehicles (diesel, electric power, gasoline, propane, natural gas)

Maintenance - Vehicle (materials, parts, purchased services, supplies)  
Maintenance - Plant (materials, municipal fees and property taxes, parts, purchased services, shelter maintenance, utilities)  
Salaries, wages and benefits  
Transportation operations  
Insurance premiums for fleet  
Purchased services (by private contract operators or other municipalities)  
Uniforms  
Vehicle licenses and registration

NOTE: Conventional transit expenditures should not include expenses associated with providing inter-city charters, rental and lease charges, debt service charges and depreciation.

**LINE 0810 OF COLUMN 11 INCLUDES:**

Sanitary sewer collection  
Sanitary sewer treatment and disposal

SLC 40 0810 11 refers to total revenue fund expenditures for the sanitary sewer system.

In this section, total expenditures for the sanitary sewer system are divided between expenditures for collection and expenditures for treatment and disposal. Expenditures for collection and treatment and disposal should equal 100% of expenditures for the sanitary sewer system.

**Line 6210                    Sanitary sewer collection**

Examine total expenditures for the sanitary sewer system in SLC 40 0810 11 and identify the amount that pertains to collection. Enter the amount on line 6210.

Note that the sum of lines 6210 and 6220 must be less than or equal to SLC 40 0810 11. Collection includes pumping (lift station), cleaning and maintenance of pipes and emergency operations.

**Line 6220                    Sanitary sewer treatment and disposal**

Examine total expenditures for the sanitary sewer system in SLC 40 0810 11 and identify the amount that pertains to treatment and disposal. Enter the amount on line 6220.

Note that the sum of lines 6210 and 6220 must be less than or equal to SLC 40 0810 11.

Treatment and disposal includes treatment, sludge disposal, operating and maintaining the discharge/effluent system.

**Line 6299                    Subtotal**

The subtotal is equal to the sum of lines 6210 and 6220.

**LINE 0820 OF COLUMN 11 INCLUDES:**

Storm sewer collection  
Storm sewer treatment and disposal

SLC 40 0820 11 refers to total revenue fund expenditures for the storm sewer system.

In this section, total expenditures are divided between expenditures for collection and expenditures for treatment and disposal. Expenditures for collection and treatment and disposal should equal 100% of expenditures for the storm sewer system.

**Line 6410                      Storm sewer collection**

Examine total expenditures for the storm sewer system contained in SLC 40 0820 11 and identify the amount that pertains to storm sewer collection. Enter the amount on line 6410.

Note that the sum of lines 6410 and 6420 must be less than or equal to SLC 40 0820 11.

Collection includes pumping (lift station), cleaning and maintenance of pipes and emergency operations.

**Line 6420                      Storm sewer treatment and disposal**

Examine total expenditures for the storm sewer system contained in SLC 40 0820 11 and identify the amount that pertains to treatment and disposal. Enter the amount on line 6420.

Note that the sum of lines 6410 and 6420 must be less than or equal to SLC 40 0810 11.

Treatment and disposal includes treatment, sludge disposal, operating and maintaining the discharge/effluent system.

**Line 6499                      Subtotal**

The subtotal is equal to the sum of lines 6410 and 6420.

**LINE 0820 OF COLUMN 11 INCLUDES:**

Urban storm water management  
Rural storm water management

SLC 40 0820 11 refers to total revenue fund expenditures for the storm sewer system.

In this section, total expenditures are divided between expenditures for urban storm water management and rural storm water management. Expenditures for urban storm water management and rural storm water management should equal 100% of expenditures for the storm sewer system.

In general, the subtotal in SLC 42 6599 01 will equal the subtotal in SLC 42 6499 01 since both are equivalent to SLC 40 0820 11.

**Line 6510                      Urban storm water management**

Examine total expenditures for the storm sewer system contained in SLC 40 0820 11 and identify the amount that pertains to urban storm water management. Enter the amount on line 6510.

The sum of lines 6510 and 6520 must be less than or equal to SLC 40 0810 11.

An urban storm water system is one where stormwater is conveyed primarily through closed conduits located in roadways with an urban cross section (curb and gutter) which are located in areas defined as urban in municipal official plans.

**Line 6520 Rural storm water management**

Examine total expenditures for the storm sewer system contained in SLC 40 0820 11 and identify the amount that pertains to rural storm water management. Enter the amount on line 6520.

Note that the sum of lines 6510 and 6520 must be less than or equal to SLC 40 0810 11.

A rural stormwater system is one where stormwater is conveyed primarily along side of roadways with a rural cross section (open ditches) located in areas defined as rural in municipal official plans.

**Line 6599 Subtotal**

The subtotal is equal to the sum of lines 6510 and 6520.

**LINE 0830 OF COLUMN 11 INCLUDES:**

Waterworks treatment  
Waterworks distribution

SLC 40 0830 11 refers to total revenue fund expenditures for the waterworks system.

In this section, total expenditures are divided between expenditures for treatment and expenditures for distribution. Treatment and distribution should equal 100% of expenditures for the waterworks system.

**Line 6610 Waterworks treatment**

Examine total expenditures for the waterworks system contained in SLC 40 0830 11 and identify the amount that pertains to treatment. Enter this amount on line 6610.

Note that the sum of lines 6610 and 6620 must be less than or equal to SLC 40 0830 11.

Treatment is defined as all activities from supply source(s) to completion of treatment (the point where water leaves the treatment plant).

**Line 6620 Waterworks distribution**

Examine total expenditures for the waterworks system contained in SLC 40 0830 11 and identify the amount that pertains to distribution. Enter this amount on line 6620.

Note that the sum of lines 6610 and 6620 must be less than or equal to SLC 40 0830 11.

Distribution is defined as all activities from the point where water leaves the treatment plant and reaches private property lines.

**Line 6699 Subtotal**

The subtotal is equal to the sum of lines 6610 and 6620.

**Total of column 14 includes:**

Unfunded post-employment benefits

Unfunded solid waste landfill closure and post-closure liabilities  
Accrued interest  
Construction financing  
Other

Column 14 reports "Amounts for unfunded liabilities" by function. Municipalities should examine the total on line 9910 and determine the amounts that pertain to each type of liability listed.

In column 1 report expenditures to establish initial unfunded liabilities and adjustments. In column 2 report annual expenditures related to the unfunded liability and also include any increases or decreases pertaining to the previous year(s) unfunded liabilities.

- Line 6810            Unfunded post-employment liabilities**
- Line 6820            Unfunded solid waste landfill closure and post-closure liabilities**
- Line 6830            Accrued interest**
- Line 6840            Construction Financing Debentures**
- Line 6890            Other**

There should be no entry on this line, however, it is provided to accommodate any unforeseen circumstance.

- Line 6899            Subtotal**

The subtotal is equal to the sum of lines 6810 through 6890.

## **ADDITIONAL INFORMATION CONTAINED IN SCHEDULE 12 (CMSM's ONLY)**

### **TOTAL OF COLUMN 3 INCLUDES:**

- Line 8210            Revenue received from other municipalities for services delivered by CMSM**

In Schedule 12, Current Revenue for Specific Functions, column 3 is used to report revenue received from other municipalities.

Identify the amount included in the total in SLC 12 9910 03 received from other municipalities for services delivered by your municipality in its role as Consolidated Municipal Service Manager.